

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
DEBTORS' EIGHTIETH OMNIBUS OBJECTION TO CLAIMS SHOULD
REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

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Randi W. Singer

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
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**NOTICE OF HEARING ON DEBTORS' EIGHTIETH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

PLEASE TAKE NOTICE that on January 13, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their eightieth omnibus objection to claims (the "Debtors' Eightieth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to

consider the Debtors' Eightieth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 3, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Eightieth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Elisabeth Gasparini, Esq. and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **February 14, 2011 at 4:00 p.m. (Eastern**

Time) (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Eightieth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Eightieth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: January 13, 2011
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
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**DEBTORS' EIGHTIETH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS EIGHTIETH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS
OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE
LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT
ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this eightieth omnibus objection to claims (the “Eightieth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A (collectively, the “No Liability Claims”) and have determined that they assert claims against entities that are not debtors in these jointly administrated chapter 11 cases. Therefore, the Debtors have no liability for the No Liability Claims, and the Debtors request they be disallowed and expunged in their entirety.

3. The Debtors reserve all their rights to object on any basis to any No Liability Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, this Court entered an order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271]. The Bar Date Order identified the names and case number of each of the Debtors in these chapter 11 cases. (Bar Date Order at 1 n.2.) The Bar Date Order requires, among other things, that each proof of claim "state the name and case number of the specific Debtor against which it is filed" (Bar Date Order at 6.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Claimants received notice of the Bar Date Order by mail. (*See* Notice of Deadlines for Filing Proofs of Claim (the "Bar Date Notice").) The Bar Date Notice was also

published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times. A list of the Debtors in these chapter 11 cases and their respective case numbers was included as part of the Bar Date Notice and the instructions to the Court-approved proof of claim form. (Bar Date Notice at Schedule A.) In accordance with the Bar Date Order's requirement that claims be filed against the proper Debtor, the Bar Date Notice stated, in bold-face type and in capital letters, that **"YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST THE DEBTORS."** (*Id.* at 3 (emphasis in original).)

10. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The No Liability Claims Should Be Disallowed and Expunged

11. In their review of the claims filed on the claims register in these chapter 11 cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as claims against entities that are not debtors in these chapter 11 cases. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable

against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

12. The No Liability Claims state on their face that they are against a non-Debtor entity and/or the supporting documentation establishes that they are claims against a non-Debtor entity. They include claims against foreign and domestic affiliates of the Debtors that are not Debtors in these jointly administered chapter 11 cases. The No Liability Claims do not set forth any legal justification for asserting a claim against a Debtor in these cases, and if the No Liability Claims remain on the claims register, the potential exists for recoveries by parties who do not hold valid claims against the Debtors’ estates. Accordingly, the Debtors respectfully request the Court disallow and expunge in their entirety the No Liability Claims listed on Exhibit A.

Notice

13. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Eightieth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

14. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: January 13, 2011
New York, New York

/s/ Shai Y. Waisman

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Randi W. Singer

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 80: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	A B WYAND 14 GROVE TERRACE LONDON, NW5 1PH UNITED KINGDOM		09/10/2009	11344	\$58,750.00	No Liability Claim
2	ACCUITY, INC. 4709 WEST GOLF ROAD SUITE 600 SKOKIE, IL 60076		09/19/2009	19583	\$42,000.00	No Liability Claim
3	ALIER,MAX 2119 BRANCROFT PL NW WASHINGTON, DC		09/18/2009	16047	\$12,500.00	No Liability Claim
4	AMERICAN RED CROSS MILLBURN 389 MILLBURN AVENUE MILLBURN, NJ 07041		07/20/2009	5603	\$160.00	No Liability Claim
5	AMSTER ROTHSTEIN & EBENSTEIN LLP 90 PARK AVENUE NEW YORK, NY 10016		09/16/2009	14404	\$9,367.00	No Liability Claim
6	ANOVA BUSINESS CENTER INC 2900 UNIVERSITY DRIVE CORAL SPRINGS, FL 33065		09/15/2009	12740	\$711.57	No Liability Claim
7	ARCHON SOLICITORS MARTIN HOUSE 5 MARTIN LANE LONDON, EC4R 0DP UNITED KINGDOM		08/27/2009	9497	Undetermined	No Liability Claim
8	BELL NUNNALLY & MARTIN, LLP 3232 MCKINNEY AVE. SOUTH DALLAS, TX 75204		07/16/2009	5405	\$2,527.96	No Liability Claim
9	BENNETT, CHARLES L 1606 SPENCER AVENUE WILMETTE, IL 60091		09/18/2009	18956	\$310.00	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 80: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
10	BEZIRK UNTERFRANKEN BEZIRKSTAGSPRASIDENT HERRN ERWIN DOTZEL SILCHERSTR. 5 97074 WURZBURG, GERMANY		08/05/2009	7398	\$14,527,443.20*	No Liability Claim
11	BILLYBEY FERRY COMPANY, LLC 115 RIVER ROAD SUITE 120 EDGEWATER, NJ 07020		08/03/2009	7171	\$3,965.25	No Liability Claim
12	BOWNE INTERNATIONAL LTD ONE LONDON WALL LONDON, EC2Y 5AF UNITED KINGDOM		09/21/2009	33515	\$34,647.30	No Liability Claim
13	BP ERGO LTD DGP HOUSE LTD, 3RD FLOOR, 88C OLD PRABHADEVI ROAD, MUMBAI, MH 400025 INDIA		09/03/2009	10171	Undetermined	No Liability Claim
14	BREHENY, MICHAEL J 3 MISSION WAY BARNEGAT, NJ 08005		07/15/2009	5386	\$4,526.00	No Liability Claim
15	BRITISH LIBRARY, THE ACCOUNTS RECEIVABLE BOSTON SPA WETHERBY, LS23 7BQ UNITED KINGDOM		07/20/2009	5766	\$1,081.00	No Liability Claim
16	BROMLEY BY BOW CENTRE ST. LEONARD'S STREET BROMLEY BY BOW LONDON, E3 3BT UNITED KINGDOM		07/23/2009	6018	\$8,940.00	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 80: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
17	CAPITAL CHASE 97 ELSPETH ROAD LONDON, SW11 1DP UNITED KINGDOM		09/18/2009	19186	\$60,000.00	No Liability Claim
18	COMMONWEALTH OF PENNSYLVANIA TSY DEPT TUITION AC PROGRAM C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31834	\$195.93	No Liability Claim
19	COMMONWELTH OF PA PUBLICA SCHOOLS RETIREMENT SYSTEM C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31833	\$979.66	No Liability Claim
20	CRIM PO BOX 195387 SAN JUAN, 00919-5387 PUERTO RICO		07/27/2009	6780	\$225,243.61	No Liability Claim
21	E-FELLOWS.NET SATTLERSTR. 1 MUNICH, 80331 GERMANY		08/19/2009	8741	\$8,400.00	No Liability Claim
22	GENERAL MOTORS/GMIM-1 C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31824	\$587.80	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 80: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
23	GEORGIA FIREFIGHTERS PENSION FUND C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31822	\$195.93	No Liability Claim
24	HERNREICH FAMILY LIMITED P.O. BOX 1888 EDWARDS, CO 81632		09/09/2009	11006	\$1,000,000.00	No Liability Claim
25	HERNREICH, REBECCA P.O. BOX 19000 #304 AVON, CO 81620		09/09/2009	11005	\$250,000.00	No Liability Claim
26	INFERENTIAL FOCUS, INC 200 MADISON AVENUE NEW YORK, NY 10016		07/21/2009	5838	\$300,000.00	No Liability Claim
27	MEYER, PAUL H. 1990 K STREET NW SUITE 400 WASHINGTON, DC 20006		09/22/2009	33241	\$152,998.33	No Liability Claim
28	MUSCHEL, LAURIE 2812 RUSSELL ST. BERKELEY, CA 94705		09/18/2009	19190	\$122,000.00	No Liability Claim
29	NINEHAM, STEWART K. THE DELL PURLEY RISE PURLEY, CROYDON SURREY, CR8 3AW UNITED KINGDOM	08-13555 (JMP)	03/17/2009	3376	\$303,000.00	No Liability Claim
30	PALI INTERNATIONAL 6 DUKE STREET ST JAMES LONDON, SW1 6BN UNITED KINGDOM		09/19/2009	19635	\$34,158.10	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 80: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
31	PFA PENSION ALS SUNDKROGSGAOE 4 2100 COPENHAGEN DENMARK,		09/21/2009	25104	\$36,826,736.15	No Liability Claim
32	RBC CEES LIMITED 19-21 BROAD STREET ST. HELIER JERSEY, CHANNEL ISLANDS , JEI 3PB UNITED KINGDOM		06/29/2009	5016	\$1,849,303.26	No Liability Claim
33	SCOTT'S FLOWERS ATTN:PAUL DIAZ 15 W 37TH STREET NEW YORK, NY 10018		07/16/2009	5415	\$4,495.39	No Liability Claim
34	SCOTT'S FLOWERS ATTN: PAUL DIAZ 15 W 37TH STREET NEW YORK, NY 10018		07/16/2009	5416	\$7,052.74	No Liability Claim
35	SCOTT'S FLOWERS INC. PAUL DIAZ 15 WEST 37TH ST NEW YORK, NY 10158		07/16/2009	5414	\$1,313.52	No Liability Claim
36	SEI LIBOR PLUS PORTFOLIOS C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31820	\$587.80	No Liability Claim
37	SERAYDAR, ROSE MRS. 525 NEPTUNE AVE. APT 22B BROOKLYN, NY 11224-4020	08-13555 (JMP)	02/20/2009	2926	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 80: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
38	SERER SANMARTIN, MARIA PILAR TR DE GRACIA 48 3-4 BARCELONA, 08021 SPAIN		03/02/2009	3144	Undetermined	No Liability Claim
39	SIGNAL KRANKENVERSICHERUNG A. G. JOSEPH-SCHERET-STN. 3 DORTMUND, D-44139 GERMANY		06/23/2009	4968	Undetermined	No Liability Claim
40	STANISLAO, SUZANNE D 10 RIDGEVIEW TERRACE GOSHEN, NY 10924		07/31/2009	6892	\$1,023.15	No Liability Claim
41	STICHTING PENSIONFONDS ABP C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31819	\$881.70	No Liability Claim
42	UT INVESTMENT MGMT CORP. C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010		09/22/2009	31817	\$195.93	No Liability Claim
				TOTAL	\$55,856,278.28	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., :
: **(Jointly Administered)**
Debtors. :
-----X

**ORDER GRANTING DEBTORS' EIGHTIETH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the eightieth objection to claims, dated January 13, 2011 (the "Eightieth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking disallowance and expungement of the No Liability Claims on the grounds that they assert claims against entities that are not debtors in these jointly administered chapter 11 cases, all as more fully described in the Eightieth Omnibus Objection to Claims; and due and proper notice of the Eightieth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Eightieth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Eightieth Omnibus Objection to Claims.

governing case management and administrative procedures for these cases [Docket No. 9635]; and the Court having found and determined that the relief sought in the Eightieth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eightieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Eightieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the No Liability Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Eightieth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE